EXHIBIT B

CERTIFICATE OF LIABILITY INSURANCE

DATE(MM/DD/YYYY) 06/01/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in liquid such and reament(s)

continuate accounts to the rig	ino to the continuate holder in hea or cach	,,,ao, co,,,,c,,	1(0).		
PRODUCER	T	CONTACT NAME:			·
Aon Risk Services Northeast, Inc. Columbus OH Office		PHONE (A/C. No. Ext): (866) 283-7122 FAX (A/C. No.): (800) 363-0105			
8940 Lyra Drive Suite 250		E-MAIL ADDRESS:			
Columbus OH 43240 USA			INSURER(S) AFFORDING COV	/ERAGE	NAIC#
INSURED		INSURER A:	Starr Indemnity & Liab	ility Company	38318
Big Lots, Inc.		INSURER B:	Starr Specialty Insura	16109	
including any subsidiaries 4900 East Dublin-Granville Road	Road	INSURER C:	ACE Property & Casualt	20699	
Columbus OH 43081 USA		INSURER D:			
		INSURER E:			
		INSURER F:			
COVERAGES	CERTIFICATE NUMBER: 5700996985	18	REVISION	NUMBER:	

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES, LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

11100	1400	HAUBB		DOLIOV FEE	BOLIOVEVA	Lilling Sin	own are as requested
INSR LTR	TYPE OF INSURANCE INSU	L SUBR		POLICY EFF (MM/DD/YYYY)	(MM/DD/YYYY)		;
Α	X COMMERCIAL GENERAL LIABILITY		1000100047231		06/01/2024	LACITOGOGITILINGL	\$1,000,000
	CLAIMS-MADE X OCCUR		SIR applies per policy ter	ns & condi	tions	DAMAGE TO RENTED PREMISES (Ea occurrence)	\$1,000,000
						MED EXP (Any one person)	Excluded
						PERSONAL & ADV INJURY	\$1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:					GENERAL AGGREGATE	\$10,000,000
	X POLICY PRO- JECT LOC					PRODUCTS - COMP/OP AGG	\$4,000,000
	OTHER:						
Α	AUTOMOBILE LIABILITY		1000692464231 AUTO (AOS)	06/01/2023	06/01/2024	COMBINED SINGLE LIMIT (Ea accident)	\$2,000,000
Α	X ANY AUTO		1000692463231	06/01/2023	06/01/2024	BODILY INJURY (Per person)	
	OWNED SCHEDULED AUTOS		AUTO (MA)			BODILY INJURY (Per accident)	
	AUTOS ONLY HIRED AUTOS ONLY AUTOS ONLY AUTOS ONLY					PROPERTY DAMAGE (Per accident)	
С	X UMBRELLA LIAB X OCCUR		XEUG28123905008	06/01/2023	06/01/2024	EACH OCCURRENCE	\$5,000,000
	EXCESS LIAB CLAIMS-MADE					AGGREGATE	\$5,000,000
	DED X RETENTION \$10,000					Prod/Completed Ops	\$5,000,000
В	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY		1000004630	06/01/2023	06/01/2024	X PER STATUTE OTH-	
В	ANY PROPRIETOR / PARTNER / EXECUTIVE		WC - AOS 1000004631	06/01/2023	06/01/2024	E.L. EACH ACCIDENT	\$1,000,000
	(Mandatory in NH)	`	WC- AZ,CT,IA,NJ,NY,NC,VT	00,01,2023	, - , -	E.L. DISEASE-EA EMPLOYEE	\$1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below		SIR applies per policy ter	ns & condi	ions	E.L. DISEASE-POLICY LIMIT	\$1,000,000
Α	Excess Workers Compensation		1000129922231 Excess WC - OH SIR applies per policy ter	, ,	, ,	EL Each Accident EL Disease - Policy EL Disease - Ea Emp	\$1,000,000 \$1,000,000 \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CEDTIFICATE HOLDED	CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS Big Lots Stores, LLC AUTHORIZED REPRESENTATIVE

Big Lots, Inc.
Big Lots Stores, PNC LLC
Big Lots Stores - PNC LLC
Big Lots Management LLC
4900 East Dublin-Granville Road
Columbus OH 43081 USA

Son Prish Services Northeast, Inc.

Holder Identifier

Case 24-11967-JKS Doc 2976-2 Filed 07/18/25 Page 3 of 3 AGENCY CUSTOMER ID: 570000042648

LOC #:

ACORD®

ADDITIONAL REMARKS SCHEDULE

Page _ of _

		NAMED INSURED Big Lots, Inc.
POLICY NUMBER See Certificate Number: 570099698548		
CARRIER	NAIC CODE	
See Certificate Number: 570099698548		EFFECTIVE DATE:

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,						
FORM NUMBER:	ACORD 25	FORM TITLE:	Certificate of Liability Insurance			

	INSURER(S) AFFORDING COVERAGE	NAIC#
INSURER		

ADDITIONAL POLICIES If a policy below does not include limit information, refer to the corresponding policy on the ACORD certificate form for policy limits.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YYYY)	POLICY EXPIRATION DATE (MM/DD/YYYY)	LIMITS
	WORKERS COMPENSATION						
В		N/A		1000004632 WC- FL, MA	06/01/2023	06/01/2024	
В		N/A		1000004633 WC- WI only	06/01/2023	06/01/2024	
Α		N/A		1000004662 Workers Comp- LA	06/01/2022	06/01/2023	
	OTHER						
Α				1000129923231 Excess WC - GA SIR applies per policy te		06/01/2024 ons	